

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dallas City Park District														
Unit Code:	034/020/12	County:	Hancock												
Fiscal Year End:	4/30/2024														
Accounting Method:	Cash														
Appropriation or Budget:	\$45,300														
Equalized Assessed Valuation:	\$10,094,139														
Population:	805														
Employees:	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Full Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Part Time:</td> <td colspan="3" style="border: 1px solid black; height: 20px;"></td> </tr> <tr> <td>Salaries Paid:</td> <td colspan="3" style="border: 1px solid black; padding: 2px; text-align: right;">\$</td> </tr> </table>			Full Time:				Part Time:				Salaries Paid:	\$		
Full Time:															
Part Time:															
Salaries Paid:	\$														

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$41,407	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$51	\$367	\$54
Revenues During FY 24:	\$17,838	\$245,108	\$138,240
Expenditures During FY 24:	\$23,346	\$247,904	\$147,937
Per Capita Revenues:	\$22	\$801	\$65
Per Capita Expenditures:	\$29	\$623	\$66
Revenues over/under Expenditures:	(\$5,508)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	153.77%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$35,900	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$45	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Darien Park District		
Unit Code:	022/065/12	County:	Dupage
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$8,131,246		
Equalized Assessed Valuation:	\$995,055,608		
Population:	21,689		
Employees:			
Full Time:	16		
Part Time:	87		
Salaries Paid:	\$1,638,885		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,401,522	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$111	\$51,271	\$141
Revenues During FY 24:	\$3,415,361	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,906,600	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$157	\$51,545	\$255
Per Capita Expenditures:	\$134	\$36,731	\$221
Revenues over/under Expenditures:	\$508,761	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	83.60%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,429,820	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$112	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$609,117	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$3,938,694	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,539,212	\$8,382,922	\$4,127,052
Per Capita Debt:	\$348	\$64,415	\$185
General Obligation Debt over EAV:	0.67%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,739,430	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$126	\$37	\$0
Revenues During FY 24:	\$2,418,469	\$443,657	\$0
Expenditures During FY 24:	\$1,907,319	\$404,551	\$0
Per Capita Revenues:	\$112	\$20	\$0
Per Capita Expenses:	\$88	\$18	\$0
Operating Income (loss):	\$511,150	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	170.43%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$3,250,580	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$150	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Decatur Park District		
Unit Code:	055/010/12	County:	Macon
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,953,560		
Equalized Assessed Valuation:	\$1,021,189,754		
Population:	68,670		
Employees:			
Full Time:		112	
Part Time:		398	
Salaries Paid:		\$7,538,766	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,644,411	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$228	\$51,271	\$141
Revenues During FY 24:	\$24,294,035	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$19,904,558	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$354	\$51,545	\$255
Per Capita Expenditures:	\$290	\$36,731	\$221
Revenues over/under Expenditures:	\$4,389,477	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	100.24%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$19,952,607	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$291	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$16,026,258	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$18,280,312	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$17,259,325	\$8,382,922	\$4,127,052
Per Capita Debt:	\$251	\$64,415	\$185
General Obligation Debt over EAV:	0.54%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Deerfield Park District		
Unit Code:	049/020/12	County:	Lake
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$21,671,559		
Equalized Assessed Valuation:	\$1,479,780,295		
Population:	18,884		
Employees:			
Full Time:		50	
Part Time:		540	
Salaries Paid:		\$6,998,240	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$9,517,493	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$504	\$51,271	\$141
Revenues During FY 24:	\$19,646,215	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$16,928,288	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$1,040	\$51,545	\$255
Per Capita Expenditures:	\$896	\$36,731	\$221
Revenues over/under Expenditures:	\$2,717,927	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	70.61%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$11,953,120	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$633	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$907,606	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$8,506,086	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,765,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$252	\$64,415	\$185
General Obligation Debt over EAV:	0.32%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dekalb Park District		
Unit Code:	019/010/12	County:	Dekalb
Fiscal Year End:	2/28/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$16,537,875		
Equalized Assessed Valuation:	\$849,273,736		
Population:	40,290		
Employees:			
Full Time:	24		
Part Time:	189		
Salaries Paid:	\$2,266,381		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,461,146	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$136	\$51,271	\$141
Revenues During FY 24:	\$6,329,610	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,784,832	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$157	\$51,545	\$255
Per Capita Expenditures:	\$119	\$36,731	\$221
Revenues over/under Expenditures:	\$1,544,778	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	109.04%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,217,216	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$129	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,470,321	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$5,156,583	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



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ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,765,853	\$8,382,922	\$4,127,052
Per Capita Debt:	\$69	\$64,415	\$185
General Obligation Debt over EAV:	0.17%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Delavan Twp Park District		
Unit Code:	090/010/12	County:	Tazewell
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$234,042		
Equalized Assessed Valuation:	\$41,874,199		
Population:	2,061		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$172,064	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$83	\$367	\$54
Revenues During FY 24:	\$86,638	\$245,108	\$138,240
Expenditures During FY 24:	\$81,165	\$247,904	\$147,937
Per Capita Revenues:	\$42	\$801	\$65
Per Capita Expenditures:	\$39	\$623	\$66
Revenues over/under Expenditures:	\$5,473	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	218.74%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$177,537	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$86	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$8,074	\$16,582	\$0
Total Unreserved Funds:	\$169,463	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Des Plaines Park District		
Unit Code:	016/190/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$38,925,739		
Equalized Assessed Valuation:	\$2,450,479,927		
Population:	60,675		
Employees:			
Full Time:	54		
Part Time:	350		
Salaries Paid:	\$6,040,214		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$13,096,181	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$216	\$51,271	\$141
Revenues During FY 24:	\$13,908,451	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$11,191,999	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$229	\$51,545	\$255
Per Capita Expenditures:	\$184	\$36,731	\$221
Revenues over/under Expenditures:	\$2,716,452	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	130.56%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$14,612,633	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$241	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,142,413	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$16,914,443	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$7,155,560	\$8,382,922	\$4,127,052
Per Capita Debt:	\$118	\$64,415	\$185
General Obligation Debt over EAV:	0.17%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$11,757,881	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$194	\$37	\$0
Revenues During FY 24:	\$5,341,821	\$443,657	\$0
Expenditures During FY 24:	\$3,973,793	\$404,551	\$0
Per Capita Revenues:	\$88	\$20	\$0
Per Capita Expenses:	\$65	\$18	\$0
Operating Income (loss):	\$1,368,028	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	317.73%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$12,625,909	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$208	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Dieterich Park District		
Unit Code:	025/030/12	County:	Effingham
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$71,500		
Equalized Assessed Valuation:	\$23,664,294		
Population:	890		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$26,820	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$30	\$367	\$54
Revenues During FY 24:	\$38,871	\$245,108	\$138,240
Expenditures During FY 24:	\$28,817	\$247,904	\$147,937
Per Capita Revenues:	\$44	\$801	\$65
Per Capita Expenditures:	\$32	\$623	\$66
Revenues over/under Expenditures:	\$10,054	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	127.96%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$36,874	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$41	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dixon Park District		
Unit Code:	052/010/12	County:	Lee
Fiscal Year End:	3/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,581,949		
Equalized Assessed Valuation:	\$216,106,855		
Population:	14,927		
Employees:			
Full Time:	8		
Part Time:	20		
Salaries Paid:	\$629,623		

Blended Component Units
Empty table for Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$569,707	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$38	\$51,271	\$141
Revenues During FY 24:	\$1,737,310	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,684,743	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$116	\$51,545	\$255
Per Capita Expenditures:	\$113	\$36,731	\$221
Revenues over/under Expenditures:	\$52,567	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	42.29%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$712,512	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$48	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$248,425	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$33,150)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,764,914	\$8,382,922	\$4,127,052
Per Capita Debt:	\$185	\$64,415	\$185
General Obligation Debt over EAV:	1.16%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dolton Park District		
Unit Code:	016/200/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$3,026,407		
Equalized Assessed Valuation:	\$302,454,250		
Population:	20,537		
Employees:			
Full Time:		10	
Part Time:		19	
Salaries Paid:		\$637,972	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	(\$2,366,853)	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	(\$115)	\$51,271	\$141
Revenues During FY 24:	\$1,881,430	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$2,291,155	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$92	\$51,545	\$255
Per Capita Expenditures:	\$112	\$36,731	\$221
Revenues over/under Expenditures:	(\$409,725)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	(110.23%)	84.69%	73.95%
Ending Fund Balance for FY 24:	(\$2,525,508)	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	(\$123)	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,929,352	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	(\$3,175,049)	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$789,590	\$8,382,922	\$4,127,052
Per Capita Debt:	\$38	\$64,415	\$185
General Obligation Debt over EAV:	0.26%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Douglas Park District		
Unit Code:	038/010/12	County:	Iroquois
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$225,913		
Equalized Assessed Valuation:	\$55,246,961		
Population:	2,332		
Employees:			
Full Time:			
Part Time:	3		
Salaries Paid:	\$18,171		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$80,357	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$34	\$367	\$54
Revenues During FY 24:	\$109,603	\$245,108	\$138,240
Expenditures During FY 24:	\$152,550	\$247,904	\$147,937
Per Capita Revenues:	\$47	\$801	\$65
Per Capita Expenditures:	\$65	\$623	\$66
Revenues over/under Expenditures:	(\$42,947)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	24.52%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$37,410	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$16	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$62,093	\$78,590	\$0
Total Unrestricted Net Assets:	\$37,412	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Downers Grove Park District		
Unit Code:	022/070/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$26,319,338		
Equalized Assessed Valuation:	\$2,988,213,984		
Population:	49,470		
Employees:			
Full Time:	60		
Part Time:	147		
Salaries Paid:	\$6,213,391		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$6,731,406	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$136	\$51,271	\$141
Revenues During FY 24:	\$14,997,774	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$12,813,593	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$303	\$51,545	\$255
Per Capita Expenditures:	\$259	\$36,731	\$221
Revenues over/under Expenditures:	\$2,184,181	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	52.63%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$6,743,194	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$136	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,523,257	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$5,542,370	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$15,649,089	\$8,382,922	\$4,127,052
Per Capita Debt:	\$316	\$64,415	\$185
General Obligation Debt over EAV:	0.35%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,291,402	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$87	\$37	\$0
Revenues During FY 24:	\$2,413,094	\$443,657	\$0
Expenditures During FY 24:	\$1,516,400	\$404,551	\$0
Per Capita Revenues:	\$49	\$20	\$0
Per Capita Expenses:	\$31	\$18	\$0
Operating Income (loss):	\$896,694	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	332.05%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$5,035,275	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$102	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Dundee Park District		
Unit Code:	045/040/12	County:	Kane
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,126,542		
Equalized Assessed Valuation:	\$2,469,462,154		
Population:	64,167		
Employees:			
Full Time:	67		
Part Time:	750		
Salaries Paid:	\$9,094,791		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$4,724,684	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$74	\$51,271	\$141
Revenues During FY 24:	\$18,791,219	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$17,479,213	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$293	\$51,545	\$255
Per Capita Expenditures:	\$272	\$36,731	\$221
Revenues over/under Expenditures:	\$1,312,006	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	29.63%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,179,481	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$81	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$507,492	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$5,456,776	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$18,067,603	\$8,382,922	\$4,127,052
Per Capita Debt:	\$282	\$64,415	\$185
General Obligation Debt over EAV:	0.10%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Easton Park District		
Unit Code:	060/025/12	County:	Mason
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$25,881		
Equalized Assessed Valuation:	\$40,063,838		
Population:	350		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$28,432	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$81	\$367	\$54
Revenues During FY 24:	\$25,959	\$245,108	\$138,240
Expenditures During FY 24:	\$42,125	\$247,904	\$147,937
Per Capita Revenues:	\$74	\$801	\$65
Per Capita Expenditures:	\$120	\$623	\$66
Revenues over/under Expenditures:	(\$16,166)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	29.12%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$12,266	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$35	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Edinburg Park District		
Unit Code:	011/015/12	County:	Christian
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$56,050		
Equalized Assessed Valuation:	\$78,659,490		
Population:	1,100		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$51,447	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$47	\$367	\$54
Revenues During FY 24:	\$98,668	\$245,108	\$138,240
Expenditures During FY 24:	\$70,139	\$247,904	\$147,937
Per Capita Revenues:	\$90	\$801	\$65
Per Capita Expenditures:	\$64	\$623	\$66
Revenues over/under Expenditures:	\$28,529	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	114.03%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$79,976	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$73	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$79,976	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Elba-Salem Park District		
Unit Code:	048/010/12	County:	Knox
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$103,116		
Equalized Assessed Valuation:	\$42,117,795		
Population:	1,251		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$151,960	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$121	\$367	\$54
Revenues During FY 24:	\$84,544	\$245,108	\$138,240
Expenditures During FY 24:	\$82,769	\$247,904	\$147,937
Per Capita Revenues:	\$68	\$801	\$65
Per Capita Expenditures:	\$66	\$623	\$66
Revenues over/under Expenditures:	\$1,775	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	207.42%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$171,683	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$137	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$171,684	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Eldorado-Raleigh Pleasure Park District		
Unit Code:	082/010/12	County:	Saline
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$681,485		
Equalized Assessed Valuation:	\$22,000,000		
Population:	4,800		
Employees:			
	Full Time:	3	
	Part Time:	11	
	Salaries Paid:	\$104,083	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$591,226	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$123	\$367	\$54
Revenues During FY 24:	\$561,263	\$245,108	\$138,240
Expenditures During FY 24:	\$476,011	\$247,904	\$147,937
Per Capita Revenues:	\$117	\$801	\$65
Per Capita Expenditures:	\$99	\$623	\$66
Revenues over/under Expenditures:	\$85,252	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	142.11%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$676,478	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$141	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$445,802	\$78,590	\$0
Total Unrestricted Net Assets:	\$233,676	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$140,140	\$105,102	\$0
Per Capita Debt:	\$29	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Elk Grove Park District		
Unit Code:	016/210/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$36,289,949		
Equalized Assessed Valuation:	\$2,306,950,298		
Population:	31,350		
Employees:			
Full Time:		83	
Part Time:		715	
Salaries Paid:		\$9,477,520	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,433,843	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$492	\$51,271	\$141
Revenues During FY 24:	\$23,882,813	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$20,974,235	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$762	\$51,545	\$255
Per Capita Expenditures:	\$669	\$36,731	\$221
Revenues over/under Expenditures:	\$2,908,578	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	79.11%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$16,592,421	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$529	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,852,375	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$17,508,749	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,546,468	\$8,382,922	\$4,127,052
Per Capita Debt:	\$49	\$64,415	\$185
General Obligation Debt over EAV:	0.06%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Elmhurst Park District		
Unit Code:	022/080/12	County:	Dupage
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$27,014,956		
Equalized Assessed Valuation:	\$3,155,029,989		
Population:	45,336		
Employees:			
Full Time:	92		
Part Time:	812		
Salaries Paid:	\$9,414,757		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$15,027,118	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$331	\$51,271	\$141
Revenues During FY 24:	\$18,882,469	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$17,014,268	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$417	\$51,545	\$255
Per Capita Expenditures:	\$375	\$36,731	\$221
Revenues over/under Expenditures:	\$1,868,201	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	72.61%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$12,354,437	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$273	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,546,100	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$8,691,122	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$8,055,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$178	\$64,415	\$185
General Obligation Debt over EAV:	0.10%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Emden Park District		
Unit Code:	054/017/12	County:	Logan
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$29,995		
Equalized Assessed Valuation:	\$37,479,848		
Population:	1,955		
Employees:			
Full Time:			
Part Time:	1		
Salaries Paid:	\$4,230		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$18,748	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$10	\$367	\$54
Revenues During FY 24:	\$47,532	\$245,108	\$138,240
Expenditures During FY 24:	\$55,568	\$247,904	\$147,937
Per Capita Revenues:	\$24	\$801	\$65
Per Capita Expenditures:	\$28	\$623	\$66
Revenues over/under Expenditures:	(\$8,036)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	19.28%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$10,712	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$5	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$15,000	\$105,102	\$0
Per Capita Debt:	\$8	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Evanston Lighthouse Park District		
Unit Code:	016/220/12	County:	Cook
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$154,316		
Equalized Assessed Valuation:	\$170,593,931		
Population:	5,000		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$97,727		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$197,663	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$40	\$367	\$54
Revenues During FY 24:	\$206,634	\$245,108	\$138,240
Expenditures During FY 24:	\$154,316	\$247,904	\$147,937
Per Capita Revenues:	\$41	\$801	\$65
Per Capita Expenditures:	\$31	\$623	\$66
Revenues over/under Expenditures:	\$52,318	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	161.99%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$249,981	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$50	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$197,663	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Fairfield Park District		
Unit Code:	096/010/12	County:	Wayne
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$1,236,950		
Equalized Assessed Valuation:	\$47,189,105		
Population:	4,738		
Employees:			
Full Time:	8		
Part Time:	17		
Salaries Paid:	\$296,632		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$702,237	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$148	\$367	\$54
Revenues During FY 24:	\$712,154	\$245,108	\$138,240
Expenditures During FY 24:	\$536,408	\$247,904	\$147,937
Per Capita Revenues:	\$150	\$801	\$65
Per Capita Expenditures:	\$113	\$623	\$66
Revenues over/under Expenditures:	\$175,746	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	163.68%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$877,983	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$185	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$216,498	\$78,590	\$0
Total Unrestricted Net Assets:	\$782,397	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$265,000	\$105,102	\$0
Per Capita Debt:	\$56	\$31	\$0
General Obligation Debt over EAV:	0.48%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Farmington Township Park District		
Unit Code:	029/020/12	County:	Fulton
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$62,000		
Equalized Assessed Valuation:	\$48,126,654		
Population:	3,115		
Employees:			
	Full Time:		
	Part Time:		
	Salaries Paid:	\$	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$142,567	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$46	\$367	\$54
Revenues During FY 24:	\$55,575	\$245,108	\$138,240
Expenditures During FY 24:	\$30,709	\$247,904	\$147,937
Per Capita Revenues:	\$18	\$801	\$65
Per Capita Expenditures:	\$10	\$623	\$66
Revenues over/under Expenditures:	\$24,866	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	545.22%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$167,433	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$54	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$167,401	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Flagg-Rochelle Park District		
Unit Code:	071/010/12	County:	Ogle
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,226,845		
Equalized Assessed Valuation:	\$349,562,218		
Population:	33,081		
Employees:			
Full Time:		11	
Part Time:		49	
Salaries Paid:		\$863,955	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$2,625,341	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$79	\$51,271	\$141
Revenues During FY 24:	\$2,062,410	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,604,513	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$62	\$51,545	\$255
Per Capita Expenditures:	\$49	\$36,731	\$221
Revenues over/under Expenditures:	\$457,897	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	192.16%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,083,238	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$93	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,296,079	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,775,414	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$14,325,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$433	\$64,415	\$185
General Obligation Debt over EAV:	4.10%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Flanagan #1 Park District		
Unit Code:	053/005/12	County:	Livingston
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$378,400		
Equalized Assessed Valuation:	\$51,685,990		
Population:	1,900		
Employees:			
Full Time:	2		
Part Time:	12		
Salaries Paid:	\$92,813		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$92,790	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$49	\$367	\$54
Revenues During FY 24:	\$283,950	\$245,108	\$138,240
Expenditures During FY 24:	\$329,483	\$247,904	\$147,937
Per Capita Revenues:	\$149	\$801	\$65
Per Capita Expenditures:	\$173	\$623	\$66
Revenues over/under Expenditures:	(\$45,533)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	14.34%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$47,257	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$25	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$329,212	\$105,102	\$0
Per Capita Debt:	\$173	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Fon Du Lac Park District		
Unit Code:	090/020/12	County:	Tazewell
Fiscal Year End:	12/31/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$9,634,321		
Equalized Assessed Valuation:	\$647,948,144		
Population:	22,012		
Employees:			
Full Time:	29		
Part Time:	123		
Salaries Paid:	\$2,379,727		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,631,137	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$256	\$51,271	\$141
Revenues During FY 24:	\$6,106,729	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$6,299,643	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$277	\$51,545	\$255
Per Capita Expenditures:	\$286	\$36,731	\$221
Revenues over/under Expenditures:	(\$192,914)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	88.61%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,582,033	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$254	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,605,363	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$4,266,283	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,049,336	\$8,382,922	\$4,127,052
Per Capita Debt:	\$139	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$2,750,822	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$125	\$37	\$0
Revenues During FY 24:	\$1,849,612	\$443,657	\$0
Expenditures During FY 24:	\$1,850,714	\$404,551	\$0
Per Capita Revenues:	\$84	\$20	\$0
Per Capita Expenses:	\$84	\$18	\$0
Operating Income (loss):	(\$1,102)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	147.92%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$2,737,556	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$124	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Forest Park Park District		
Unit Code:	016/230/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,526,187		
Equalized Assessed Valuation:	\$506,377,266		
Population:	13,704		
Employees:			
Full Time:	13		
Part Time:	209		
Salaries Paid:	\$1,797,644		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,650,405	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$412	\$51,271	\$141
Revenues During FY 24:	\$4,758,414	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,779,325	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$347	\$51,545	\$255
Per Capita Expenditures:	\$349	\$36,731	\$221
Revenues over/under Expenditures:	(\$20,911)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	122.93%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$5,875,334	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$429	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$735,109	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,665,793	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,553,840	\$8,382,922	\$4,127,052
Per Capita Debt:	\$332	\$64,415	\$185
General Obligation Debt over EAV:	0.05%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forest View Park District		
Unit Code:	016/240/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$450,103		
Equalized Assessed Valuation:	\$93,766,397		
Population:	792		
Employees:			
Full Time:			
Part Time:	5		
Salaries Paid:	\$87,656		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$784,724	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$991	\$367	\$54
Revenues During FY 24:	\$326,520	\$245,108	\$138,240
Expenditures During FY 24:	\$326,285	\$247,904	\$147,937
Per Capita Revenues:	\$412	\$801	\$65
Per Capita Expenditures:	\$412	\$623	\$66
Revenues over/under Expenditures:	\$235	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	240.57%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$784,959	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$991	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$34,635	\$78,590	\$0
Total Unrestricted Net Assets:	\$750,325	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Forman Park District		
Unit Code:	060/015/12	County:	Mason
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$258,449		
Equalized Assessed Valuation:	\$87,656,098		
Population:	3,200		
Employees:			
Full Time:			
Part Time:	24		
Salaries Paid:	\$88,785		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$52,656	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$16	\$367	\$54
Revenues During FY 24:	\$243,637	\$245,108	\$138,240
Expenditures During FY 24:	\$273,280	\$247,904	\$147,937
Per Capita Revenues:	\$76	\$801	\$65
Per Capita Expenditures:	\$85	\$623	\$66
Revenues over/under Expenditures:	(\$29,643)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	8.42%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$23,013	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$7	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$23,013	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Foss Park District		
Unit Code:	049/030/12	County:	Lake
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,909,500		
Equalized Assessed Valuation:	\$328,230,567		
Population:	30,395		
Employees:			
	Full Time:	13	
	Part Time:	49	
	Salaries Paid:	\$1,265,678	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,202,330	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$105	\$51,271	\$141
Revenues During FY 24:	\$2,422,044	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$1,631,923	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$80	\$51,545	\$255
Per Capita Expenditures:	\$54	\$36,731	\$221
Revenues over/under Expenditures:	\$790,121	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	186.17%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,038,125	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$100	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,104,117	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,181,192	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$4,834,709	\$8,382,922	\$4,127,052
Per Capita Debt:	\$159	\$64,415	\$185
General Obligation Debt over EAV:	0.00%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,237,336	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$107	\$37	\$0
Revenues During FY 24:	\$676,618	\$443,657	\$0
Expenditures During FY 24:	\$1,241,915	\$404,551	\$0
Per Capita Revenues:	\$22	\$20	\$0
Per Capita Expenses:	\$41	\$18	\$0
Operating Income (loss):	(\$565,297)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	292.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$3,626,365	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$119	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Fox Valley Park District		
Unit Code:	045/050/12	County:	Kane
Fiscal Year End:	12/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$57,022,938		
Equalized Assessed Valuation:	\$6,016,742,679		
Population:	236,000		
Employees:			
Full Time:	125		
Part Time:	810		
Salaries Paid:	\$15,165,643		

Blended Component Units
Number Submitted = 1
Fox Valley Park District Aquatics

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$20,907,105	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$89	\$51,271	\$141
Revenues During FY 24:	\$38,262,437	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$39,209,556	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$162	\$51,545	\$255
Per Capita Expenditures:	\$166	\$36,731	\$221
Revenues over/under Expenditures:	(\$947,119)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	54.08%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$21,204,560	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$90	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$7,368,192	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$27,165,169	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$22,383,014	\$8,382,922	\$4,127,052
Per Capita Debt:	\$95	\$64,415	\$185
General Obligation Debt over EAV:	0.20%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Frankfort Park District
Unit Code:	028/020/12
County:	Franklin
Fiscal Year End:	4/30/2024
Accounting Method:	Modified Accrual
Appropriation or Budget:	\$885,800
Equalized Assessed Valuation:	\$126,013,613
Population:	7,145
Employees:	
Full Time:	6
Part Time:	19
Salaries Paid:	\$307,944

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$546,813	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$77	\$367	\$54
Revenues During FY 24:	\$716,399	\$245,108	\$138,240
Expenditures During FY 24:	\$721,642	\$247,904	\$147,937
Per Capita Revenues:	\$100	\$801	\$65
Per Capita Expenditures:	\$101	\$623	\$66
Revenues over/under Expenditures:	(\$5,243)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	75.05%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$541,570	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$76	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$56,891	\$78,590	\$0
Total Unrestricted Net Assets:	\$541,924	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$548,100	\$105,102	\$0
Per Capita Debt:	\$77	\$31	\$0
General Obligation Debt over EAV:	0.43%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Frankfort Park District		
Unit Code:	099/030/12	County:	Will
Fiscal Year End:	5/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,743,680		
Equalized Assessed Valuation:	\$1,016,506,618		
Population:	20,296		
Employees:			
Full Time:	14		
Part Time:	77		
Salaries Paid:	\$1,347,552		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,798,071	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$89	\$51,271	\$141
Revenues During FY 24:	\$3,163,743	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,261,427	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$156	\$51,545	\$255
Per Capita Expenditures:	\$161	\$36,731	\$221
Revenues over/under Expenditures:	(\$97,684)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	52.14%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$1,700,387	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$84	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,081,077	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$984,576	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$2,272,684	\$8,382,922	\$4,127,052
Per Capita Debt:	\$112	\$64,415	\$185
General Obligation Debt over EAV:	0.15%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$0	\$37	\$0
Revenues During FY 24:	\$0	\$443,657	\$0
Expenditures During FY 24:	\$0	\$404,551	\$0
Per Capita Revenues:	\$0	\$20	\$0
Per Capita Expenses:	\$0	\$18	\$0
Operating Income (loss):	\$0	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	0.00%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$0	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Frankfort Square Park District		
Unit Code:	099/035/12	County:	Will
Fiscal Year End:	4/30/2024		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,433,027		
Equalized Assessed Valuation:	\$688,490,680		
Population:	18,600		
Employees:			
Full Time:	10		
Part Time:	80		
Salaries Paid:	\$1,537,129		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$1,641,308	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$88	\$51,271	\$141
Revenues During FY 24:	\$5,009,357	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$4,101,506	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$269	\$51,545	\$255
Per Capita Expenditures:	\$221	\$36,731	\$221
Revenues over/under Expenditures:	\$907,851	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	57.84%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$2,372,469	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$128	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$436,790	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$1,934,689	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$3,201,000	\$8,382,922	\$4,127,052
Per Capita Debt:	\$172	\$64,415	\$185
General Obligation Debt over EAV:	0.46%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$3,851,377	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$207	\$37	\$0
Revenues During FY 24:	\$637,587	\$443,657	\$0
Expenditures During FY 24:	\$547,510	\$404,551	\$0
Per Capita Revenues:	\$34	\$20	\$0
Per Capita Expenses:	\$29	\$18	\$0
Operating Income (loss):	\$90,077	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	719.89%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$3,941,454	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$212	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Franklin Park Park District		
Unit Code:	016/250/12	County:	Cook
Fiscal Year End:	4/30/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$8,583,201		
Equalized Assessed Valuation:	\$786,961,340		
Population:	14,094		
Employees:			
Full Time:		25	
Part Time:		234	
Salaries Paid:		\$2,607,184	

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$5,472,672	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$388	\$51,271	\$141
Revenues During FY 24:	\$4,462,055	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,735,824	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$317	\$51,545	\$255
Per Capita Expenditures:	\$265	\$36,731	\$221
Revenues over/under Expenditures:	\$726,231	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	164.03%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$6,128,028	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$435	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,199,433	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$7,623,162	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,263,048	\$8,382,922	\$4,127,052
Per Capita Debt:	\$90	\$64,415	\$185
General Obligation Debt over EAV:	0.15%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$4,761,037	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$338	\$37	\$0
Revenues During FY 24:	\$1,276,962	\$443,657	\$0
Expenditures During FY 24:	\$1,805,751	\$404,551	\$0
Per Capita Revenues:	\$91	\$20	\$0
Per Capita Expenses:	\$128	\$18	\$0
Operating Income (loss):	(\$528,789)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	269.01%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$4,857,672	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$345	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Franklin Township Park District		
Unit Code:	019/020/12	County:	DeKalb
Fiscal Year End:	4/1/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$88,055		
Equalized Assessed Valuation:	\$63,930,131		
Population:	2,500		
Employees:			
Full Time:			
Part Time:	4		
Salaries Paid:	\$18,111		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$36,323	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$15	\$367	\$54
Revenues During FY 24:	\$57,090	\$245,108	\$138,240
Expenditures During FY 24:	\$77,989	\$247,904	\$147,937
Per Capita Revenues:	\$23	\$801	\$65
Per Capita Expenditures:	\$31	\$623	\$66
Revenues over/under Expenditures:	(\$20,899)	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	19.78%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$15,424	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$6	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Freeburg Park District		
Unit Code:	088/025/12	County:	St. Clair
Fiscal Year End:	5/31/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$300,000		
Equalized Assessed Valuation:	\$169,553,674		
Population:	4,582		
Employees:			
Full Time:	1		
Part Time:			
Salaries Paid:	\$26,178		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$50,755	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$11	\$367	\$54
Revenues During FY 24:	\$367,110	\$245,108	\$138,240
Expenditures During FY 24:	\$344,213	\$247,904	\$147,937
Per Capita Revenues:	\$80	\$801	\$65
Per Capita Expenditures:	\$75	\$623	\$66
Revenues over/under Expenditures:	\$22,897	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	21.40%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$73,652	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$16	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$73,652	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$180,000	\$105,102	\$0
Per Capita Debt:	\$39	\$31	\$0
General Obligation Debt over EAV:	0.11%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Freeport Park District		
Unit Code:	089/010/12	County:	Stephenson
Fiscal Year End:	3/31/2024		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,092,980		
Equalized Assessed Valuation:	\$283,612,918		
Population:	23,650		
Employees:			
Full Time:	18		
Part Time:	153		
Salaries Paid:	\$1,764,020		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$3,952,408	\$5,482,892	\$3,209,152
Per Capita Beginning Fund Balance:	\$167	\$51,271	\$141
Revenues During FY 24:	\$2,744,527	\$9,012,063	\$4,656,820
Expenditures During FY 24:	\$3,016,989	\$7,778,547	\$4,240,103
Per Capita Revenues:	\$116	\$51,545	\$255
Per Capita Expenditures:	\$128	\$36,731	\$221
Revenues over/under Expenditures:	(\$272,462)	\$1,233,516	\$569,000
Ratio of Fund Balance to Expenditures:	121.97%	84.69%	73.95%
Ending Fund Balance for FY 24:	\$3,679,946	\$6,031,075	\$3,499,202
Per Capita Ending Fund Balance:	\$156	\$66,061	\$155

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$0	\$0
Total Unreserved Funds:	\$0	\$0	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$3,159,099	\$2,399,736	\$1,124,140
Total Unrestricted Net Assets:	\$2,374,570	\$6,126,221	\$3,161,265

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$1,175,660	\$8,382,922	\$4,127,052
Per Capita Debt:	\$50	\$64,415	\$185
General Obligation Debt over EAV:	0.41%	0.52%	0.25%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$1,795,875	\$963,397	\$0
Per Capita Beginning Retained Earnings	\$76	\$37	\$0
Revenues During FY 24:	\$1,029,262	\$443,657	\$0
Expenditures During FY 24:	\$1,145,368	\$404,551	\$0
Per Capita Revenues:	\$44	\$20	\$0
Per Capita Expenses:	\$48	\$18	\$0
Operating Income (loss):	(\$116,106)	\$39,105	\$0
Ratio of Retained Earnings to Expenses:	146.66%	59.39%	0.00%
Ending Retained Earnings for FY 24:	\$1,679,769	\$1,039,489	\$0
Per Capita Ending Retained Earnings:	\$71	\$39	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Friends Creek Park District		
Unit Code:	055/040/12	County:	Macon
Fiscal Year End:	6/30/2024		
Accounting Method:	Cash		
Appropriation or Budget:	\$41,662		
Equalized Assessed Valuation:	\$43,369,463		
Population:	1,800		
Employees:			
Full Time:			
Part Time:			
Salaries Paid:	\$		

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 24:	\$55,093	\$248,777	\$112,521
Per Capita Beginning Fund Balance:	\$31	\$367	\$54
Revenues During FY 24:	\$52,421	\$245,108	\$138,240
Expenditures During FY 24:	\$41,662	\$247,904	\$147,937
Per Capita Revenues:	\$29	\$801	\$65
Per Capita Expenditures:	\$23	\$623	\$66
Revenues over/under Expenditures:	\$10,759	(\$2,796)	\$6,688
Ratio of Fund Balance to Expenditures:	158.06%	140.66%	100.86%
Ending Fund Balance for FY 24:	\$65,852	\$252,263	\$119,317
Per Capita Ending Fund Balance:	\$37	\$547	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$0	\$16,582	\$0
Total Unreserved Funds:	\$0	\$55,324	\$0

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$0	\$78,590	\$0
Total Unrestricted Net Assets:	\$0	\$101,598	\$0

FISCAL YEAR 2024



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 24:	\$0	\$105,102	\$0
Per Capita Debt:	\$0	\$31	\$0
General Obligation Debt over EAV:	0.00%	0.09%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 24:	\$0	\$29,670	\$0
Per Capita Beginning Retained Earnings	\$0	\$4	\$0
Revenues During FY 24:	\$0	\$19,663	\$0
Expenditures During FY 24:	\$0	\$18,042	\$0
Per Capita Revenues:	\$0	\$2	\$0
Per Capita Expenses:	\$0	\$2	\$0
Operating Income (loss):	\$0	\$1,621	\$0
Ratio of Retained Earnings to Expenses:	0.00%	2.06%	0.00%
Ending Retained Earnings for FY 24:	\$0	\$32,020	\$0
Per Capita Ending Retained Earnings:	\$0	\$4	\$0